

1998-99 Trustees' Financial Summary - Cover Page

I. IDENTIFYING INFORMATION

Submit ID: 0063-57534621

OPI County Code	05
District Legal Entity Code	0063
[X] Elementary [] High School [] K-12	
County Name	Carbon
District Name	Jackson Elem

II. CERTIFICATION

Printed Name, Business Manager/Clerk	Signature	Date
Marilyn Weast	_____	_____

Phone # (406)445-2297

Printed Name, Chair, Board of Trustees	Signature	Date
Margaret Kosel	_____	_____

III. COUNTY SUPERINTENDENT

Printed Name, County Superintendent	Signature	Date
Jerry Scott	_____	_____

IV. ACCOUNTING SYSTEM/ SOFTWARE PACKAGE

- ☐ 1 Manual- Double Entry
☒ 2 Manual- Columnar
☐ 3 Software- Specify: _____

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

-- Trustees are responsible for ensuring the accuracy and prompt submission of this report.

-- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.

-- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.

-- This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and Federal grants and in monitoring maintenance of effort for state and Federal programs.

Fund: 19- Non-Operating Fund

Line	Description	1999 Value	Line
-----	-----	-----	-----
ASSETS AND OTHER DEBITS			
01	01-Cash & Investments Less Warrants Payable 620	26315.49	01
02	02-Tax Rcvbl Real/Pers-Net	2157.62	02
03	03-Tax Rcvbl-Protested-Net		03
04	04-Rcvbl Frm Othr Funds		04
05	05-Due Frm Othr Governments	4895.36	05
06	06-Other Current Assets		06
07	07-Inventories		07
08	08-Prepaid Expenses		08
09	09-Deposits		09
10	10-Land Improvements	#####	10
11	11-Building Improvements	#####	11
12	12-Machinery/Equipment	#####	12
13	13-Cnstrctn Wrk in Progress	#####	13
14	14-Amt Avail in Dbt Srv & Comp Abs Funds	#####	14
15	15-Amnts to be Provided	#####	15
-----	-----	-----	-----
20	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	33368.47	20
LIABILITIES			
21	21-Payble to Other Funds		21
22	22-Due to Governments		22
23	23-Warrants Payable	#####	23
24	24-Othr Curr Liabilities		24
25	25-Deferred Revenue	2157.62	25
26	26-Other Liabilities		26
27	27-Bonds Payable	#####	27
28	28-Notes Payable	#####	28
29	29-Lease Obligations	#####	29
30	30-Contracts&Judgements	#####	30
31	31-Compensated Absences	#####	31
-----	-----	-----	-----
35	35-TOTAL LIABILITIES (21 thru 31)	2157.62	35
FUND BALANCE/EQUITY			
36	36-Reserve for Inventories		36
37	37-Reserve for Encumbrance		37
38	38-Reserve for Endowment	#####	38
48	48-FUND BALANCE FOR BUDGET(961-970)	31210.85	48
49	49-Invst Gen Fix Assets	#####	49
50	50-Contributed Capital	#####	50
51	51-Retained Earnings	#####	51
-----	-----	-----	-----
52	52-TOTAL FUND BAL/EQUITY (36 thru 51)	31210.85	52
=====	=====	=====	=====
53	53-TOTAL LIAB AND FUND BAL (Line 35+Line52)	33368.47	53
=====	=====	=====	=====

Note: Total of Line 52 must match Line 5 on Sched of Rev, Exp and Chg in FB
Refer to instructions for detailed explanation of lines.

Fund: 98- General Fixed Asset Account Group

Line	Description	1999 Value	Line
-----	-----	-----	-----
ASSETS AND OTHER DEBITS			
01	01-Cash & Investments Less Warrants Payable 620	#####	01
02	02-Tax Rcvbl Real/Pers-Net	#####	02
03	03-Tax Rcvbl-Protested-Net	#####	03
04	04-Rcvbl Frm Othr Funds	#####	04
05	05-Due Frm Othr Governments	#####	05
06	06-Other Current Assets	#####	06
07	07-Inventories	#####	07
08	08-Prepaid Expenses	#####	08
09	09-Deposits	#####	09
10	10-Land Improvements	1440.00	10
11	11-Building Improvements	8000.00	11
12	12-Machinery/Equipment	7341.00	12
13	13-Cnstrctn Wrk in Progress		13
14	14-Amt Avail in Dbt Svc & Comp Abs Funds	#####	14
15	15-Amnts to be Provided	#####	15
-----	-----	-----	-----
20	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	16781.00	20
LIABILITIES			
21	21-Payble to Other Funds	#####	21
22	22-Due to Governments	#####	22
23	23-Warrants Payable	#####	23
24	24-Othr Curr Liabilities	#####	24
25	25-Deferred Revenue	#####	25
26	26-Other Liabilities	#####	26
27	27-Bonds Payable	#####	27
28	28-Notes Payable	#####	28
29	29-Lease Obligations	#####	29
30	30-Contracts&Judgements	#####	30
31	31-Compensated Absences	#####	31
-----	-----	-----	-----
35	35-TOTAL LIABILITIES (21 thru 31)	#####	35
FUND BALANCE/EQUITY			
36	36-Reserve for Inventories	#####	36
37	37-Reserve for Encumbrance	#####	37
38	38-Reserve for Endowment	#####	38
48	48-FUND BALANCE FOR BUDGET(961-970)	#####	48
49	49-Invst Gen Fix Assets	16781.00	49
50	50-Contributed Capital	#####	50
51	51-Retained Earnings	#####	51
-----	-----	-----	-----
52	52-TOTAL FUND BAL/EQUITY (36 thru 51)	16781.00	52
=====	=====	=====	=====
53	53-TOTAL LIAB AND FUND BAL (Line 35+Line52)	16781.00	53
=====	=====	=====	=====
Note: Total of Line 52 must match Line 5 on Sched of Rev, Exp and Chg in FB			
Refer to instructions for detailed explanation of lines.			

1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 01- General Fund

Source	Proj Rprr	Description	1998 Value	1999 Value
CURRENT REVENUES, OTHER FINANCING				
SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
1110	---	District Levy	17151.30	13919.96
1121	---	District-Vehicle Taxes and Fees	1903.56	2120.28
1190	---	District-Tax Penalties/Interest	314.26	350.11
1510	---	District-Interest Earnings	495.69	707.28
3110	---	State and County Equalization	23399.52	16746.32
3115	---	State Special Ed Allowable Costs	1711.23	1913.04
3120	---	State Guaranteed Tax Base	6060.60	5233.68
3440	---	State Personal Property Tax Reim	120.54	1637.61
-----	---	-----	-----	-----
-----	---	-----	-----	-----
-----	---	-----	-----	-----
-----	---	-----	-----	-----

TOTAL CURRENT REVENUES, OTHER FINANCING			=====	=====
SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			(2)	42628.28
			=====	=====

Prg	Func	Obj	Proj Rprr	Description	1998 Value	1999 Value
CURRENT EXPENDITURES, OTHER FINANCING						
USES, AND RESIDUAL EQUITY TRANSFERS OUT						
1XX	1XXX	1XX	---	Personal Services-Salaries	19320.00	20320.00
1XX	1XXX	2XX	---	Personal Services-Benefits	624.00	171.00
1XX	1XXX	3XX	---	Purchased Professional/Tech Serv	10.00	422.50
1XX	1XXX	6XX	---	Supplies and Materials	1249.94	853.61
1XX	1XXX	810	---	Dues and Fees		300.00
1XX	221X	3XX	---	Purchased Professional/Tech Serv	779.16	
1XX	221X	8XX	---	Miscellaneous	585.00	640.00
1XX	23XX	1XX	---	Personal Services-Salaries	7713.21	7747.84
1XX	23XX	3XX	---	Purchased Professional/Tech Serv	400.09	260.29
1XX	23XX	6XX	---	Supplies and Materials	498.23	511.49
1XX	26XX	4XX	---	Purchased Property Services	5030.66	3754.17
1XX	26XX	6XX	---	Supplies and Materials	2212.29	1574.69
280	1XXX	1XX	---	Personal Services-Salaries	693.00	132.32
280	1XXX	2XX	---	Personal Services-Benefits	26.00	2.00
280	1XXX	3XX	---	Purchased Professional/Tech Serv	268.20	
280	1XXX	6XX	---	Supplies and Materials	691.76	639.37
280	221X	3XX	---	Purchased Professional/Tech Serv	83.34	62.50
280	221X	5XX	---	Other Purchased Services		52.00
280	62XX	920	---	Resource Transfers-Schools/Coops	477.00	415.00
910	31XX	1XX	---	Personal Services-Salaries	4441.46	4377.73
999	9999	2XX	---	Personal Services-Benefits	724.34	859.61
999	9999	971	---	Residual Equity Transfers Out		13935.96

1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 01- General Fund

_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

TOTAL CURRENT EXPENDITURES, OTHER FINANCING	=====	=====
USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	57032.08
	=====	=====

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/98)	(1)	14403.80
TOTAL CURRENT REVENUES, OTHER FINANCING		
SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	42628.28
TOTAL CURRENT EXPENDITURES, OTHER FINANCING		
USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	57032.08
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	_____
Sum of line 36 and 37 from Balance Sheet:		
THIS YEAR _____ less LAST YEAR _____		
TOTAL FUND BALANCE ENDING (6/30/99) (1+2-3(+/-)4)	(5)	_____
Note: Total of Line 52 on the Balance Sheet must match line 5 above.		

1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 10- Transportation Fund

Source	Proj Rptr	Description	1998 Value	1999 Value
CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
1510	___	District-Interest Earnings	195.75	230.06
2220	___	County Transportation	1860.14	1874.02
3210	___	State On-Schedule Transportation	6497.60	6058.80
3440	___	State Personal Property Tax Reim	181.48	
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			=====	=====
			(2)	8162.88
			=====	=====

Prg	Func	Obj	Proj Rptr	Description	1998 Value	1999 Value
CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT						
1XX	27XX	1XX	___	Personal Services-Salaries	5102.16	5192.35
1XX	27XX	3XX	___	Purchased Professional/Tech Serv	1169.46	2124.12
1XX	27XX	4XX	___	Purchased Property Services	302.80	283.80
1XX	27XX	6XX	___	Supplies and Materials	1826.83	1842.55
999	9999	971	___	Residual Equity Transfers Out		6296.04
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT					=====	=====
					(3)	15738.86
					=====	=====

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 10- Transportation Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/98)	(1)	7575.98
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	8162.88
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	15738.86
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	_____
Sum of line 36 and 37 from Balance Sheet:		
THIS YEAR _____ less LAST YEAR _____		
TOTAL FUND BALANCE ENDING (6/30/99) (1+2-3(+/-)4)	(5)	_____

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

S T A T E O F M O N T A N A
1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 11- Bus Depreciation Fund

Source	Proj Rprr	Description	1998 Value	1999 Value

CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
1110	---	District Levy	870.71	740.85
1121	---	District-Vehicle Taxes and Fees	90.98	110.61
1190	---	District-Tax Penalties/Interest	18.65	18.20
1510	---	District-Interest Earnings	153.83	252.56
3440	---	State Personal Property Tax Reim		86.67
-----	---	-----	-----	-----
-----	---	-----	-----	-----
-----	---	-----	-----	-----
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			=====	=====
			(2)	1208.89
			=====	=====

Prg Func Obj	Proj Rprr	Description	1998 Value	1999 Value

CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT				
999 9999 971	---	Residual Equity Transfers Out		6544.23
-----	---	-----	-----	-----
-----	---	-----	-----	-----
-----	---	-----	-----	-----
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			=====	=====
			(3)	6544.23
			=====	=====

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 11- Bus Depreciation Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/98)	(1)	5335.34
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	1208.89
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	6544.23
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	_____
Sum of line 36 and 37 from Balance Sheet:		
THIS YEAR _____ less LAST YEAR _____		
TOTAL FUND BALANCE ENDING (6/30/99) (1+2-3(+/-)4)	(5)	_____

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 12- School Food Services Fund

Source	Proj Rprr	Description	1998 Value	1999 Value
CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
1510	___	District-Interest Earnings	11.15	11.17
1611	___	District-Food Sales-Lunch Reimb	1039.59	1116.40
3220	___	State Food Services Match	21.59	35.83
4550	___	Federal Child Nutrition	175.80	796.95
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			=====	=====
			(2)	1960.35
			=====	=====
Prg Func Obj	Proj Rprr	Description	1998 Value	1999 Value
CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT				
910 31XX 6XX	___	Supplies and Materials	1385.83	2073.88
999 9999 971	___	Residual Equity Transfers Out	_____	355.83
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			=====	=====
			(3)	2429.71
			=====	=====

1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 12- School Food Services Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/98) (1) 469.36

TOTAL CURRENT REVENUES, OTHER FINANCING
SOURCES, AND RESIDUAL EQUITY TRANSFERS IN (2) 1960.35TOTAL CURRENT EXPENDITURES, OTHER FINANCING
USES, AND RESIDUAL EQUITY TRANSFERS OUT (3) 2429.71

INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY (4) _____

Sum of line 36 and 37 from Balance Sheet:

THIS YEAR _____ less LAST YEAR _____

TOTAL FUND BALANCE ENDING (6/30/99) (1+2-3(+/-)4) (5) _____

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 14- Retirement Fund

Source	Proj Rprr	Description	1998 Value	1999 Value
CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
1510	___	District-Interest Earnings	138.30	174.28
2240	___	County Retirement Distribution	5091.99	4668.45
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			=====	=====
			(2)	4842.73
			=====	=====

Prg Func Obj	Proj Rprr	Description	1998 Value	1999 Value
CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT				
999 9999 2XX	___	Personal Services-Benefits	4850.28	4745.49
999 9999 971	___	Residual Equity Transfers Out	_____	4078.79
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			=====	=====
			(3)	8824.28
			=====	=====

1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 14- Retirement Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/98)	(1)	3981.55
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	4842.73
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	8824.28
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	_____
Sum of line 36 and 37 from Balance Sheet:		
THIS YEAR _____ less LAST YEAR _____		
TOTAL FUND BALANCE ENDING (6/30/99) (1+2-3(+/-)4)	(5)	_____

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 19- Non-Operating Fund

Source	Proj Rptr	Description	1998 Value	1999 Value

CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
9710	___	Residual Equity Transfers In	_____	31210.85
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			=====	=====
			(2)	31210.85
			=====	=====

Prg Func	Obj	Proj Rptr Description	1998 Value	1999 Value

CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT				
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			=====	=====
			(3)	_____
			=====	=====

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 19- Non-Operating Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/98) (1) _____

TOTAL CURRENT REVENUES, OTHER FINANCING
SOURCES, AND RESIDUAL EQUITY TRANSFERS IN (2) 31210.85TOTAL CURRENT EXPENDITURES, OTHER FINANCING
USES, AND RESIDUAL EQUITY TRANSFERS OUT (3) _____

INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY (4) _____

Sum of line 36 and 37 from Balance Sheet:

THIS YEAR _____ less LAST YEAR _____

TOTAL FUND BALANCE ENDING (6/30/99) (1+2-3(+/-)4) (5) 31210.85

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 28- Technology Fund

Source	Proj Rprr	Description	1998 Value	1999 Value

CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
1510	___	District-Interest Earnings	1.40	_____
3281	___	State Technology Grant	125.90	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			=====	=====
			(2)	_____
			=====	=====

Prg Func Obj	Proj Rprr	Description	1998 Value	1999 Value

CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT				
1XX 21XX 6XX	___	Supplies and Materials	127.30	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			=====	=====
			(3)	_____
			=====	=====

STATE OF MONTANA
1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 28- Technology Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/98) (1) _____

TOTAL CURRENT REVENUES, OTHER FINANCING
SOURCES, AND RESIDUAL EQUITY TRANSFERS IN (2) _____TOTAL CURRENT EXPENDITURES, OTHER FINANCING
USES, AND RESIDUAL EQUITY TRANSFERS OUT (3) _____

INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY (4) _____

Sum of line 36 and 37 from Balance Sheet:

THIS YEAR _____ less LAST YEAR _____

TOTAL FUND BALANCE ENDING (6/30/99) (1+2-3(+/-)4) (5) _____

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

S T A T E O F M O N T A N A
 1998-99 Trustees' Financial Summary
 Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 - Miscellaneous Programs Fund

RECAP PAGE

SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/98)	(1)	
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	14760.57
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	14760.57
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	
Sum of line 36 and 37 from Balance Sheet:		
THIS YEAR _____ less LAST YEAR _____		
TOTAL FUND BALANCE ENDING (6/30/99) (1+2-3(+/-)4)	(5)	
Note: Total of Line 52 on the Balance Sheet must match line 5 above.		

This is a recap page for all grants and projects reported in the Miscellaneous Programs Fund 15. Please total the beginning fund balance, revenues, expenditures, and ending fund balance from each grant or project.

Please complete a separate Schedule of Revenues, Expenditures, and Changes in Fund Balance for each grant or project in Fund 15, 22, and 23.

S T A T E O F M O N T A N A
 1998-99 Trustees' Financial Summary
 Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 - Miscellaneous Programs Fund

Project: 031 - Title I Part A

Source	Proj Rprr	Description	1999 Value
4510	031	Federal ESEA Title I & Title VI	14100.00
Total Rev. for Project 031			14100.00

Prg	Func	Obj	Proj Rprr	Description	1999 Value
291	1XXX	1XX	031	Personal Services-Salaries	10402.35
291	1XXX	2XX	031	Personal Services-Benefits	52.00
291	21XX	6XX	031	Supplies and Materials	320.01
291	221X	3XX	031	Purchased Professional/Tech Serv	27.60
291	62XX	930	031	Fed/State Grant Transfers-Schls	1669.07
291	9999	2XX	031	Personal Services-Benefits	1628.97
Total Exp. for Project 031					14100.00
TOTAL CURRENT REVENUES					14100.00
TOTAL CURRENT EXPENDITURES					14100.00

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 - Miscellaneous Programs Fund

Project: 039 - Title VI - IASA

Source	Proj Rprr	Description	1999 Value
4510	039	Federal ESEA Title I & Title VI	660.57
Total Rev. for Project 039			660.57

Prg	Func	Obj	Proj Rprr	Description	1999 Value
289	1XXX	1XX	039	Personal Services-Salaries	614.43
289	1XXX	2XX	039	Personal Services-Benefits	46.14
Total Exp. for Project 039					660.57

TOTAL CURRENT REVENUES	660.57
TOTAL CURRENT EXPENDITURES	660.57

STATE OF MONTANA
1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15- Miscellaneous Programs Fund

RECAP PAGE

SCHEDULE OF CHANGES WORKSHEET - SUMMARY BY FUND

TOTAL FUND BALANCE BEGINNING (7/1/98)	(1)	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	14760.57
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	14760.57
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY Sum of line 36 and 37 from Balance Sheet: THIS YEAR _____ less LAST YEAR _____	(4)	_____
TOTAL FUND BALANCE ENDING (6/30/99) (1+2-3(+/-)4)	(5)	_____

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

1998-99 Trustees' Financial Summary - Detail Expenditure Report as of 6/30/99

Fund Account	Proj Rprr Description	1998 Value	1999 Value
XX XXX 26XX 41X	Energy Utility Services,	5030.66	3754.17
XX XXX 4XXX 710	Land	0.00	
XX XXX 4XXX 715	Land Improvements	0.00	
XX XXX 4XXX 720	Buildings (Existing)	0.00	
XX XXX 4XXX 725	Major Construction	0.00	
XX XXX 4XXX 73X	Major Equipment-New	0.00	
XX XXX 4XXX 74X	Major Equipment-Repl	0.00	
XX XXX XXXX 561	Tuition Within the State	0.00	
XX XXX XXXX 562	Tuition Outside the State	0.00	

1998-99 Trustees' Financial Summary- Project Reporter Codes

[illegible]

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	782.11
b. Related Services Block Grant Entitlement	0.00
c. Total Special Education Allowable Cost Payment (district)	782.11

Prorated Cooperative Cost Payments:

e. Related Services Block Grant Entitlement (paid to coop)	271.60
g. Minimum Special Education Expenditures to Avoid Reversion (c) * (1.33) + (e) * (0.33)	1129.83
h. GRAND TOTAL Allowable Special Education Expenditures (See attached worksheet)	1303.19
i. Special Education Reversion Amount If (g - h) is > 0, then [(g - h) * 0.75] = reversion	_____.

Note to District:

If the amount in (i) is greater than 0, this amount will be used to help fund next year's special education allowable entitlement. It is important to record this as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's entitlement. Please record the following adjusting entry in your General Fund as of 06/30/99:

General Ledger	Debit	Credit
-----	-----	-----
X01-402 Revenue	_____.	
X01-680 Deferred Revenue		_____.
Subsidiary Ledger		

X01-3115 Special Ed. Allow	_____.	

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (i) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

ALLOWABLE SPECIAL EDUCATION EXPENDITURES WORKSHEET:

FUND			01	24	25	26
PRG	FUNC	OBJ				
280	1XXX	1XX	132.32	.	.	.
280	1XXX	2XX	2.00	.	.	.
280	1XXX	3XX	.	.	.	.
280	1XXX	4XX	.	.	.	.
280	1XXX	5XX	.	.	.	.
280	1XXX	6XX	639.37	.	.	.
280	1XXX	7XX	.	.	.	.
280	21XX	1XX	.	.	.	.
280	21XX	2XX	.	.	.	.
280	21XX	3XX	.	.	.	.
280	21XX	4XX	.	.	.	.
280	21XX	5XX	.	.	.	.
280	21XX	6XX	.	.	.	.
280	21XX	7XX	.	.	.	.
280	221X	1XX	.	.	.	.
280	221X	2XX	.	.	.	.
280	221X	3XX	62.50	.	.	.
280	221X	4XX	.	.	.	.
280	221X	5XX	52.00	.	.	.
280	221X	6XX	.	.	.	.
280	221X	7XX	.	.	.	.
280	222X	1XX	.	.	.	.
280	222X	2XX	.	.	.	.
280	222X	3XX	.	.	.	.
280	222X	4XX	.	.	.	.
280	222X	5XX	.	.	.	.
280	222X	6XX	.	.	.	.
280	222X	7XX	.	.	.	.
280	24XX	1XX	.	.	.	.
280	24XX	2XX	.	.	.	.
280	24XX	3XX	.	.	.	.
280	24XX	4XX	.	.	.	.
280	24XX	5XX	.	.	.	.
280	24XX	6XX	.	.	.	.
280	24XX	7XX	.	.	.	.
280	62XX	920	415.00	.	.	.
TOTALS			1303.19			
						GRAND TOTAL

						1303.19
						=====

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and objects 1XX and 2XX are only allowable if the district employs a certified special education director.